

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2016

FOR

A & S GARDEN MAINTENANCE LTD

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FOR THE YEAR ENDED 31 MAY 2016**

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A & S GARDEN MAINTENANCE LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2016**

Director: Mr S R Burton

Secretary: Mrs E A Burton

Registered office: Hilltop
Langfords Lane
High Littleton
Bristol
Avon
BS39 6HN

Registered number: 05822814 (England and Wales)

BALANCE SHEET
31 MAY 2016

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	4		6,143		7,614
Current assets					
Debtors	5	1,045		960	
Creditors					
Amounts falling due within one year	6	<u>1,079</u>		<u>6,154</u>	
Net current liabilities			<u>(34)</u>		<u>(5,194)</u>
Total assets less current liabilities			<u>6,109</u>		<u>2,420</u>
Provisions for liabilities	7		<u>969</u>		<u>1,081</u>
Net assets			<u>5,140</u>		<u>1,339</u>
Capital and reserves					
Called up share capital	8		100		100
Retained earnings			<u>5,040</u>		<u>1,239</u>
Shareholders' funds			<u>5,140</u>		<u>1,339</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of comprehensive income has not been delivered.

The financial statements were approved by the director on 22 February 2017 and were signed by:

Mr S R Burton - Director

Mrs E A Burton - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2016**

1. Statutory information

A&S Garden Maintenance Limited is a private company, limited by shares, registered in England and Wales. The company's registered number is 05822814. The registered office and business address is Hilltop, Langford Lane, High Littleton, Bristol, BS39 6HN.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoices sales of services, excluding value added tax and is recognised when the service has been performed.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on cost
Motor vehicles	- 25% on reducing balance

Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences. Deferred tax on revalued non-depreciable tangible fixed assets and investment properties is measured using the rates and allowances that apply to the sale of the asset.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Financial instruments

Basic financial instruments are initially recognised at transaction price and accounted for according to the substance of the contractual arrangement, as either financial assets, liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company, after deducting all liabilities.

At each balance sheet date, financial instruments are measured at amortised cost using the effective interest method. Any losses arising from impairment are recognised in the profit and loss account in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 1 .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2016

4. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Totals £
Cost			
At 1 June 2015	8,036	9,600	17,636
Additions	875	-	875
At 31 May 2016	<u>8,911</u>	<u>9,600</u>	<u>18,511</u>
Depreciation			
At 1 June 2015	7,622	2,400	10,022
Charge for year	546	1,800	2,346
At 31 May 2016	<u>8,168</u>	<u>4,200</u>	<u>12,368</u>
Net book value			
At 31 May 2016	<u>743</u>	<u>5,400</u>	<u>6,143</u>
At 31 May 2015	<u>414</u>	<u>7,200</u>	<u>7,614</u>

5. Debtors: amounts falling due within one year

	2016 £	2015 £
Directors' current accounts	85	-
Tax	316	316
Prepayments and accrued income	644	644
	<u>1,045</u>	<u>960</u>

6. Creditors: amounts falling due within one year

	2016 £	2015 £
Bank loans and overdrafts	342	924
Tax	184	-
Other creditors	353	65
Directors' current accounts	-	4,965
Accruals and deferred income	200	200
	<u>1,079</u>	<u>6,154</u>

7. Provisions for liabilities

	2016 £	2015 £
Deferred tax	<u>969</u>	<u>1,081</u>
		Deferred tax
		£
Balance at 1 June 2015		1,081
Credit to Statement of comprehensive income during year		(112)
Balance at 31 May 2016		<u>969</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2016

8. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. Ultimate controlling party

The company is controlled by the director, Mr S R Burton, by virtue of his 100% holding in the voting share capital.

10. First year adoption

These financial statements for the year ended 31 May 2016 are the first financial statements that comply with FRS 102 Section 1A small entities. The date of transition is 1 June 2014.

The transition to FRS102 Section 1A small entities has resulted in a small number of changes in accounting policies to those previously used.

The nature of these changes and their impact on opening equity and profit, where applicable, is detailed in the notes to these financial statements.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.